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*Attorneys for Defendants La Belle Fashions, Inc.  
and J.C. Penney Company, Inc.*

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

**MIROGLIO, S.P.A. and COAST TO COAST  
FABRICS, INC.,**

*Plaintiffs,*

-against-

**LA BELLE FASHIONS, INC. and J.C. PENNEY  
COMPANY, INC.,**

*Defendants.*

Index No. 07cv2882

**RULE 7.1 STATEMENT FOR**  
**J.C. PENNEY COMPANY, INC.**

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel of record for J.C. PENNEY COMPANY, INC. a private (non-governmental) party, certifies that the following are corporate parents and publicly held corporations that own ten percent (10%) or more of its stock:

NONE.

Dated: July 13, 2006  
New York, New York

PRYOR CASHMAN LLP  
Attorneys for Defendants La Belle Fashions,  
Inc. and J.C. Penney Company, Inc.

By:                     /s/                      
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